APPENDIX I.

[Vide answer to starred question No. 34 asked by Sri R. Suryanarayana Rao at the meeting of the Legislative Council held on 18th November 1949, page 461 supra.]

G.O. No. 424, Finance, dated 29th April 1949.

Contingencies—Report of the Special Officer—Instructions to Heads of Departments—Issued.

The Retrenchment and Reorganization Committee which considered the question of economies in contingent expenditure recommended a general reduction of 20 per cent in respect of certain items of contingent expenditure such as office expenses, etc. In respect of other items such as petty construction and repairs, etc., the Committee recommended that the attention of the heads of departments might be drawn to the necessity for restricting the expenditure under these items as far as possible.

2. On a consideration of the recommendations of the Committee the Government appointed a Special Officer to scrutinize the various items of contingent expenditure and to suggest possible economies in such expenditure. The Special Officer inspected 42 offices in all, including at least one typical office in each major department of the Government and submitted to the Government individual reports on the offices visited containing suggestions for economies in contingent expenditure. These suggestions relating to particular departments are being examined separately in consultation with the heads of departments concerned and suitable instructions are being issued.

3. The Special Officer has also made certain recommendations which are common to all Government offices. Though some of these appear in the individual reports mentioned in pargaraph 2, the Government have examined these recommendations in general with a view to making them applicable to all Government offices as far as possible. The decision of the Government on these recommendations are appended to this order. All heads of departments are requested to observe the instructions given in the Appendix and issue necessary directions to their subordinate officers.

(By order of His Excellency the Governor)

T. N. S. RAGHAVAN,
Secretary to Government.

To all Heads of Departments (Provincial).
,, the Accountant-General, Madras.
,, the Departments of the Secretariat (all sections).

Copy to Private Secretary to Hon'ble the Premier.
,, Accounts Officer, Tungabhadra Project, Hospet Dam Post (4 copies).

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APPENDIX.

1. *Telegrams.*—It is observed that the instructions contained in paragraph 6 (*b*) under item 52 in Appendix 7 of Madras Financial Code, Volume II, for the issue of telegrams are not strictly followed in many offices. All Government servants should examine in each case, where a telegram is proposed to be issued, whether an "express delivery letter" will not be sufficient. The head of each office should submit to the head of the department concerned an annual statement showing the number of telegrams and the number of "express delivery letters" sent from his office in the course of the year; and the head of the department should, where it appears that there is more scope for the use of the latter, draw the attention of the head of the office to the matter.

2. *Local letters, contingent bills and money orders, etc.*—Many officers send local letters, contingent bills, etc., by post involving unnecessary expenditure to the Government. Such expenditure should, wherever possible, be avoided by sending the letters, etc., through the peons of the respective offices.

Many offices in Madras City remit moneys due to local firms by money order. These should be sent by cycle peons in cases where the head of the office is satisfied that the amounts can safely be entrusted to the peons.

3. *Electric current charges.*—The rule in item 28 in Appendix 7 of Madras Financial Code, Volume II, governs the use of punkas and electric fans for non-gazetted establishments. Heads of departments should see that fans are used as sparingly as possible in view of the present need for economy.

4. *Hot and cold weather charges.*—In offices where electric fans and lights are not provided, expenditure is generally incurred on the employment of punkah-pullers and on the purchase of kerosene oil, etc. It is not possible, under the present conditions, to undertake electrification of all such offices; but where proposals for electrification are submitted to the Government in individual cases an estimate of the savings that would result by not having punkah-pullers, etc., should be given, and this fact should be taken into consideration when the question of sanction for electric installations comes up.

5. *Petty coolie and cart hire charges.*—(*a*) Coolie charges are often paid to peons in many offices to carry letters, to bring parcels from railway station, to take tappals to officers' residences during holidays, to shift furniture, to re-arrange records, to clean cycles, to tear off waste papers, etc. In some cases, they are also paid amounts in excess of the bus, tram or railway fare. Peons are intended for doing the items of work referred to above and are not entitled to be paid any remuneration in addition to their pay for doing them. Such expenditure should be avoided.

(*b*) In certain offices, conveyance charges are paid to clerks for about 10 days in a month regularly when they work outside office hours or on holidays. In certain other offices, peons and clerks are paid cart hire to go to the petrol rationing office to obtain coupons for officers' use and to go to the Accountant-General's office to get information regarding leave, etc., of gazetted officers. Expenditure of the above kind is inadmissible and the instructions issued by Government from time to time that such expenditure should not be incurred should be carefully observed.

Conveyance charges are paid to clerks in many Government offices several times in a month to go to the Accountant-General's office, treasury or bank for cashing bills. Though this is permissible, the rates paid are far in excess of the bus/train/tram fare. Strict instructions should be issued to all disbursing officers to scrutinize with care the expenditure incurred in their offices on petty coolie and cart hire, and to avoid unnecessary expenditure of the kind mentioned above.

6. *Tour contingencies.*—It is observed that claims made for contingent charges by camp clerks or personal clerks of touring officers in connexion with their tours, for carrying office samans to the station, porterage at the station, etc., are often excessive. Heads of departments and other officers should scrutinize carefully tour contingent bills and disallow objectionable or extravagant claims. They should see that the provision included in the

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Budget for tour contingent expenditure is reduced to the minimum and that such provision is in no case exceeded. They should also bear in mind the following instructions:—

(a) Not more than one peon should ordinarily be taken to camp by touring officers (other than Hon'ble Ministers and officers of high rank) except for special reasons.

(b) Touring officers may be permitted when necessary and when they do not take a peon to camp, to utilize the peons of local offices if available or to engage coolies for any urgent extra work to be done in camp.

(c) Expenditure should not be incurred out of contingencies for payment of coolie charges or porterage for carrying camp box, etc., except where the boxes are heavy and peons cannot reasonably be expected to carry them.

7. *Local purchase of stationery and other articles—Local purchase of stationery in contravention of rules in the Stationery Manual and in excess of the sanctioned scale.*—The marginally noted articles of stationery were purchased in some offices. The purchases were irregular, because the articles were either available with the Superintendent of Stationery or their purchase was not admissible under the Stationery Manual. The heads of departments are requested to avoid such irregular expenditure in future.

Carbon paper.
Violet ink bottles.
Blue black ink.
Foolscap paper.
Flat file boards.
Swan ink.
Colour pencils.
Copying pencils.
Rubber pieces.
Penholders.
Blotting pads, etc.
Electric table lights.
Electric fans.

8. *Menials paid from contingencies.*—Heads of departments should examine the case of all menials paid from contingencies who are employed in offices under their control on a full-time basis and consider whether they may be employed part-time, so that the payment of dearness allowance to them may be avoided, wherever possible.

Where a full-time punkah-puller or watchman is employed in a small office, he may be required to do sweeping work also without payment of extra remuneration. A whole-time watchman in addition to a whole-time sweeper for small offices should be avoided. Menials paid from contingencies should not be appointed in order to increase the strength of peons in an office.

Full-time gardeners seem to be employed now in many offices. The Government consider that full-time gardeners should be employed only where the compound of the building in which the office is located is large and the garden has to be maintained properly (e.g., in cases where vegetables are grown in pursuance of the Grow More Food Campaign). In other cases, arrangements should be made to look after the garden with the help of the sweepers, watchmen, etc., paying small extra remuneration where necessary.

Where a number of small offices are located close to one another, one sweeper may be employed for all the offices put together, but where small offices are scattered and a common full-time sweeper cannot be employed, only part-time arrangements should be made. A full-time sweeper or waterman for a single office should be confined to very big offices such as the Secretariat, High Court, Board of Revenue, Inspector-General of Police, Surgeon-General, Director of Public Instruction, etc.

Heads of departments concerned may, if they consider it *absolutely necessary*, employ full-time menials for any of the above purposes in their own offices.

9. *Books and periodicals.*—In certain offices, four English dailies published in Madras City are purchased. Heads of departments and other officers should see that newspapers are purchased only where they are essential for administrative purposes. In any case, the purchase of more than one newspaper for one office should be the exception and not the rule.

Old copies of newspapers and magazines should be sold periodically and the sale-proceeds credited to the Government. This is not done at present in certain offices.

10. *Petty construction and repairs executed departmentally.*—It is observed that in regard to the departmental execution of petty construction and repairs of buildings in charge of a department, the work is often not up to the standard required. In some cases, the works are done annually as a matter of course before the close of the year to prevent the lapse of funds; and want of proper supervision and technical knowledge is evident

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in such cases. While it is not possible to entrust the work to the Public Works Department officers or to execute it under their direct supervision in all cases, the departmental officers who are responsible for the maintenance of the buildings should satisfy themselves that the works or repairs are really essential. No works should be executed merely to prevent the lapse of funds. Where repairs are not necessary in a particular year, the provision should be surrendered in time.

11. *Hire of post boxes or window delivery system.*—At present, post boxes are hired in most Government offices. Heads of departments and other officers should see that the expenditure on the hire of post boxes or the window delivery system in offices is avoided wherever it is not essential and the tappals can be got through a peon.

12. *Irregularities.*—The following important irregularities have been brought to the notice of the Government:—

(*a*) *Irregularities in the maintenance of stock registers.*—Under Article 135, Madras Financial Code, Volume I, a stock account of furniture and other office stores should be maintained in Madras Financial Code Form 10, showing the number received, number disposed of by transfer, sale, loss, etc., and the balance on hand for each kind of article separately; the stock should be verified at least once a year and a certificate recorded. Any loss of stores and furniture due to theft, fraud or negligence noticed during the verification should be written off after proper enquiry—*see* Articles 143 to 145, Madras Financial Code, Volume I. In spite of the above clear instructions, stock books are not properly maintained in many offices for furniture, cycles or other stores; verification is not also made systematically every year and losses written off.

(*b*) *Maintenance of contingent registers.*—The contingent registers are not maintained properly in many offices; book adjustment entries are entered in black ink instead of in red ink; recoveries of expenditure are either not entered in the contingent registers or are not noted promptly; the sanctioned appropriation and the expenditure to date are not entered in the registers; advances are treated as regular expenditure; and remittances to banks are not taken as abatement of expenditure.

(*c*) *Part-payment and advance payment.*—Contrary to the rules in the Madras Financial Code, a part-payment was made in an office in respect of a contingent voucher passed for payment in full, on the ground that the full supply had not been received. A part-payment was made in another office in respect of an electric current bill, on the ground that sufficient funds were not available. In another case, an advance was paid to a contractor to procure electric materials for doing some wiring work in a Government building.

(*d*) *Grant of advances of travelling allowance and pay out of permanent advance.*—In no case can an advance of pay or travelling allowance be given to members of the superior staff out of contingencies even temporarily. In an office, advances of pay and travelling allowance were granted often to superior staff out of contingencies before the objection book advances bills were cashed.

(*e*) *Non-recovery of Government dues.*—In a city office in respect of the telephone provided by the Government at the residence of the officer, the cost of half the number of telephone calls made in excess of the 60 calls in a month was not recovered monthly and credited to the Government as required by clause (5) under item 55 in Appendix 7 to Madras Financial Code, Volume II.

(*f*) *Rush of expenditure in March and drawal of money in advance to avoid lapse of funds.*—In many offices, there is an undue rush of expenditure in the month of March in violation of the instructions laid down in Article 39, Madras Financial Code, Volume I, and the instructions issued by the Government from time to time. In many cases, it would seem that such expenditure is incurred not because there is a need for it but because there is appropriation available. This is irregular and opposed to the canons of financial propriety.

All heads of departments and other officers should take steps to see that such irregularities are avoided in future.

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13. *Personal financial responsibility of officers.*—Personal financial responsibility as laid down in Articles 3, 5 and 118 of Madras Financial Code, Volume I, should be enforced on all officers for improper or wasteful expenditure incurred by them or loss occurred by neglect of duties on their part.

Appendix II.

[Vide answer to starred question No. 35 asked by Sri R. Suryanarayana Rao at the meeting of the Legislative Council held on 18th November 1949, page 464 supra.]

Theory and Practice.

1. Aim and scope of Basic Craft.

2. Psychological foundations of craft-work.

The relation between mortor development and mental development. Hand-work as an educative form of motor activity—Hand-work regarded as an indirect means of Education.

3. Hand-work and book-work.

4. Special aspect of Craft Training.

5. Directed hand-work and original hand-work—Place of drills in manual education, Pedagogical applications.

6. Study of the Basic School Craft syllabus—Why and how of it.

7. Methods of teaching the craft and organizing as educational unit centred round work.

8. Planning—Preparation—Actual work—Finishing—Recording—Assessment—Formation of habits and attitudes.

9. Tests at various stages.

10. General requirements—Collection and care of raw materials and tools—Disposal of products.

11. Mastering craft processes—

(1) Cleaning.

(2) Ginning.

(3) Carding.

(4) Slivering and spinning.

Different methods and processes under each activity to be learnt and practised.

Community life.

(Kitchen work, Gardening, Health and Cleanliness.)

1. Aim and Scope.

2. Actual sharing in community life—Individual responsibilities and rights.